



OFFICE OF LEGISLATIVE AUDITOR  
Fiscal Note

Fiscal Note On: **SB 269** SLS 10RS 584

Bill Text Version: **ORIGINAL**

Opp. Chamb. Action:

Proposed Amd.:

Sub. Bill For.:

<b>Date:</b> April 5, 2010	3:03 PM	<b>Author:</b> BROOME
<b>Dept./Agy.:</b> Local Capital Improvement Districts		
<b>Subject:</b> Proportional sharing of direct benefits of capital		<b>Analyst:</b> Robert Trahan

SPECIAL DISTRICTS OR +\$10,000 LF EX See Note Page 1 of 1  
Provides relative to special taxing districts created as capital improvement districts. (8/15/10)

**Purpose of Bill:** This measure applies to East Baton Rouge Parish and: 1) Provides for the proportional sharing of direct benefits of capital improvements in municipalities located in parishes with capital improvement districts. 2) Establishes the boundaries of a capital improvement district as coinciding with the geographic boundaries of a municipality when all of the capital improvements and financial benefits therefrom are contained completely with that municipality. As defined by this measure, "Direct benefits" are the tax revenues collected as a result of the capital improvements after they are completed.

EXPENDITURES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$30,000
Annual Total	\$10,000	\$5,000	\$5,000	\$5,000	\$5,000	\$30,000

REVENUES	2010-11	2011-12	2012-13	2013-14	2014-15	5 -YEAR TOTAL
State Gen. Fd.	\$0	\$0	\$0	\$0	\$0	\$0
Agy. Self-Gen.	\$0	\$0	\$0	\$0	\$0	\$0
Ded./Other	\$0	\$0	\$0	\$0	\$0	\$0
Federal Funds	\$0	\$0	\$0	\$0	\$0	\$0
Local Funds	\$0	\$0	\$0	\$0	\$0	\$0
Annual Total	\$0	\$0	\$0	\$0	\$0	\$0

EXPENDITURE EXPLANATION

There may be an increase in expenditures if the boundaries of the district include multiple municipalities.

An official with East Baton Rouge Parish stated that there would be an increase in computer programing costs in order to account for monthly tax revenues collected within the district.

REVENUE EXPLANATION

There is no anticipated direct material effect on governmental revenues as a result of this measure.

Current law provides that the district can not collect either a sales tax or ad valorem tax unless it is approved by a majority of the voters who reside in the district.

Senate

Dual Referral Rules

☐ 13.5.1 >= \$500,000 Annual Fiscal Cost

☐ 13.5.2 >= \$500,000 Annual Tax or Fee Change

House

☐ 6.8(F) >= \$500,000 Annual Fiscal Cost

☐ 6.8(G) >= \$500,000 Tax or Fee Increase or a Net Fee Decrease

Joy Irwin  
Director of Advisory Services